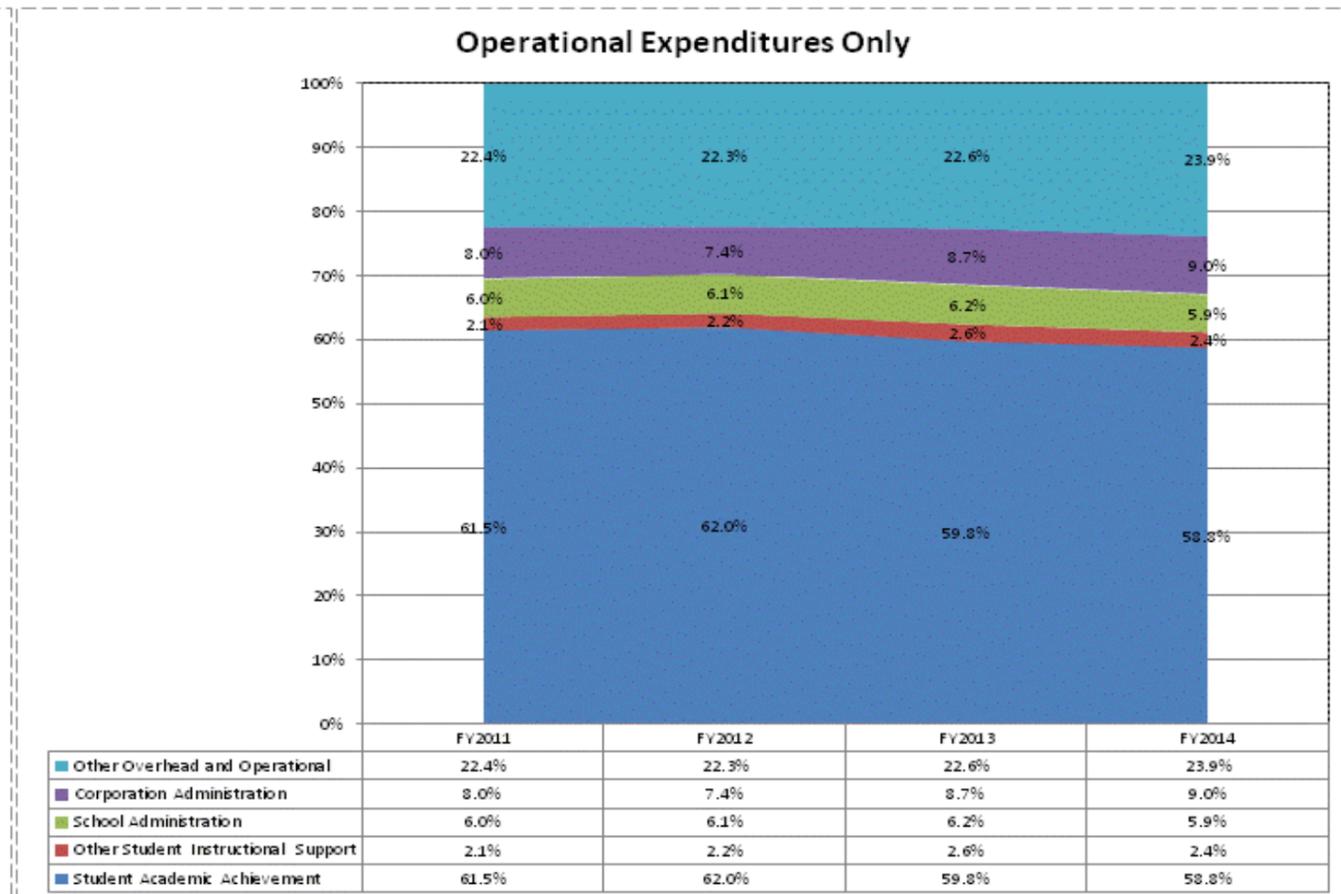
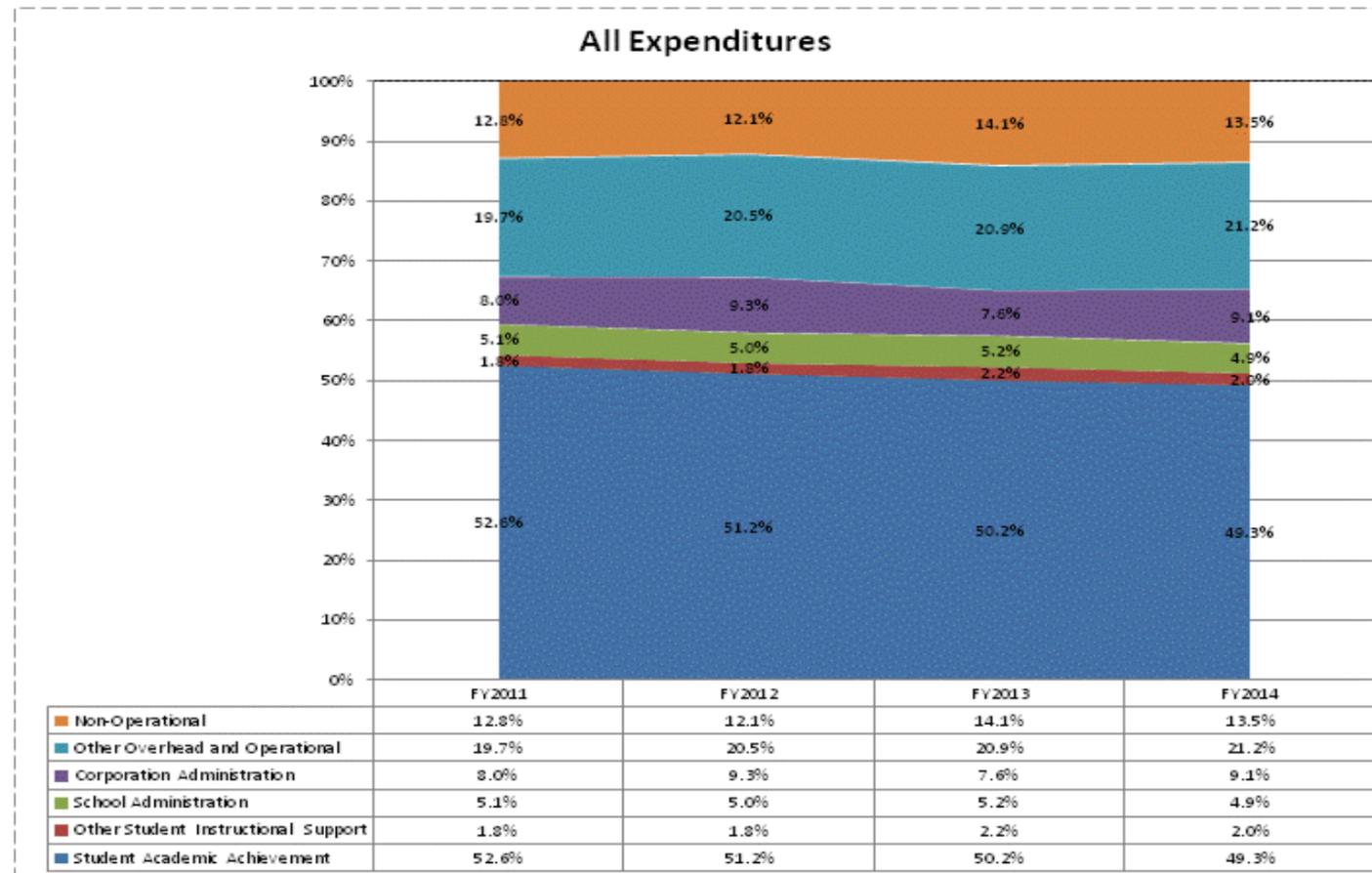


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Union School Corporation (6795)

Union School Corporation (6795)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$2,221,603	54.5%	\$2,575,656	54.0%	\$2,223,514	50.2%	\$2,165,874	49.3%
Student Instructional Support	\$299,994	7.4%	\$291,540	6.1%	\$327,573	7.4%	\$303,993	6.9%
Overhead and Operational Nonoperational	\$1,043,275	25.6%	\$1,247,924	26.2%	\$1,259,598	28.4%	\$1,328,331	30.3%
Nonoperational	\$510,272	12.5%	\$651,415	13.7%	\$623,019	14.1%	\$592,160	13.5%
Grand Total	\$4,075,142		\$4,766,534		\$4,433,704		\$4,390,359	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	61.9%	60.2%	57.5%	56.3%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Union School Corporation (6795)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11025 Regular Programs; Non Spec Ed Preschool	\$0	\$0	\$0	\$30	N/A	N/A	N/A
11050 Regular Programs; Full Day Kindergarten	\$0	\$107,467	\$51,507	\$50,700	N/A	-53%	-2%
11100 Regular Programs; Elementary	\$785,641	\$875,539	\$697,453	\$643,545	-18%	-26%	-8%
11200 Regular Programs; Middle/Junior High	\$0	\$7,841	\$55,075	\$50,410	N/A	> 500%	-8%
11300 Regular Programs; High School	\$599,908	\$784,802	\$766,693	\$799,539	33%	2%	4%
11450 Vocational Education; Consumer and Homemaking	\$43,504	\$52,545	\$46,421	\$51,122	18%	-3%	10%
11480 Vocational Education; Industrial Education A	\$0	\$20,957	\$70,621	\$72,074	N/A	244%	2%
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$2,883	\$13,719	\$12,390	N/A	330%	-10%
12110 Gifted And Talented; Gifted and Talented	\$13,444	\$667	\$0	\$0	-100%	-100%	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$40,429	\$22,379	\$9,985	N/A	-75%	-55%
12350 Physical Impairment; Homebound	\$2,197	\$2,827	\$11,393	\$8,991	309%	218%	-21%
12510 Culturally Different; Communication Disorders	\$17,834	\$45,792	\$36,230	\$29,484	65%	-36%	-19%
14100 Summer School Programs; Elementary	\$0	\$6,201	\$0	\$0	N/A	-100%	N/A
16100 Remediation Testing	\$8,213	\$8,111	\$8,574	\$11,169	36%	38%	30%
16200 Preventive Remediation	\$0	\$0	\$0	\$0	N/A	N/A	N/A
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$28,452	\$57,976	\$46,437	\$88,091	210%	52%	90%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$181,913	\$176,931	\$0	\$0	-100%	-100%	N/A
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$129,791	\$260,216	\$180,219	N/A	39%	-31%
17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$11,083	\$0	\$0	N/A	-100%	N/A
22110 Improvement of Instruction; Service Area Direction	\$40	\$0	\$0	\$0	-100%	N/A	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$0	\$0	\$0	\$18,909	N/A	N/A	N/A
22220 Library/Media Services; School Library	\$20,831	\$27,042	\$34,784	\$38,957	87%	44%	12%
22230 Library/Media Services; Audiovisual	\$602	\$1,000	\$0	\$0	-100%	-100%	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$40,940	\$55,356	\$75,340	\$82,387	101%	49%	9%
22360 Instruction, Related Technology; Network Support	\$0	\$2,837	\$0	\$0	N/A	-100%	N/A
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$40,585	\$0	\$0	N/A	-100%	N/A
25510 Textbooks for Rent or Resale; Direction of Rental Service	\$0	\$900	\$800	\$0	N/A	-100%	-100%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$0	\$9,080	\$7,446	\$13,801	N/A	52%	85%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$29,981	\$47	\$0	\$0	-100%	-100%	N/A
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$41,921	\$0	\$0	N/A	-100%	N/A
25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$65,046	\$18,424	\$4,068	N/A	-94%	-78%
26497 2007 Account Code - Teachers Retirement Fund	\$77,799	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$1,851,298	\$2,575,656	\$2,223,514	\$2,165,874	17%	-16%	-3%
Student Instructional Support							
21210 Guidance Services; Service Area Direction	\$29,773	\$52,427	\$61,648	\$50,468	70%	-4%	-18%
21240 Guidance Services; Information Services	\$1,858	\$316	\$0	\$0	-100%	-100%	N/A
21310 Health Services; Service Area Direction	\$28,412	\$32,501	\$36,102	\$36,220	27%	11%	0%
24100 Office of The Principal	\$183,061	\$206,296	\$229,824	\$217,305	19%	5%	-5%
Student Instructional Support Total	\$243,103	\$291,540	\$327,573	\$303,993	25%	4%	-7%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$12,900	\$10,765	\$5,383	\$10,765	-17%	0%	100%
23150 Board of Education; Legal Services	\$10,119	\$6,790	\$11,386	\$2,900	-71%	-57%	-75%
23160 Board of Education; Promotion Expenses	\$1,728	\$754	\$1,989	\$0	-100%	-100%	-100%
23190 Board of Education; Other Governing Body Services	\$0	\$45,779	\$4,012	\$2,991	N/A	-93%	-25%
23210 Executive Administration; Office of The Superintendent	\$116,292	\$131,446	\$97,013	\$97,592	-16%	-26%	1%
23220 Executive Administration; Community Relations	\$0	\$195	\$19	\$641	N/A	229%	> 500%
23230 Executive Administration; Staff Relations and Negotiations	\$0	\$468	\$1,157	\$1,173	N/A	151%	1%
23290 Executive Administration; Other Executive Administration Services	\$7,630	\$2,054	\$0	\$0	-100%	-100%	N/A

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Union School Corporation (6795)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
25110 Fiscal Services; Office of The Business Manager	\$0	\$34,206	\$63,111	\$61,331	N/A	79%	-3%
25160 Fiscal Services; Financial Accounting	\$0	\$24,557	\$37,556	\$36,604	N/A	49%	-3%
25191 Other Fiscal Services; Refund of Revenue	\$10,570	\$0	\$0	\$0	-100%	N/A	N/A
25193 Other Fiscal Services; Printed Forms	\$0	\$1,581	\$559	\$1,618	N/A	2%	190%
25790 Personnel Services; Other Professional Services	\$0	\$6,620	\$8,522	\$2,028	N/A	-69%	-76%
25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$74,410	\$87,130	N/A	N/A	17%
25840 Administrative Technology Services; Systems Operations	\$0	\$14,052	\$4,194	\$2,017	N/A	-86%	-52%
25850 Administrative Technology Services; Network Support	\$0	\$0	\$12,013	\$67,547	N/A	N/A	462%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$436	\$0	\$0	N/A	-100%	N/A
25870 Administrative Technology Services; Professional Development Costs For Administrative Techr	\$0	\$733	\$9,152	\$9,442	N/A	> 500%	3%
25890 Other Technology Services	\$0	\$312	\$0	\$0	N/A	-100%	N/A
25910 Judgments	\$0	\$2,500	\$0	\$0	N/A	-100%	N/A
25920 Ditch Assessments	\$42	\$39	\$72	\$72	73%	83%	0%
25990 Other Support Services, Central	\$0	\$0	\$4,426	\$14,683	N/A	N/A	232%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$0	\$53,350	\$94,825	\$97,157	N/A	82%	2%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$285,975	\$337,046	\$225,393	\$254,092	-11%	-25%	13%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$0	\$9,536	\$0	\$0	N/A	-100%	N/A
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$39,916	\$15,040	\$17,203	\$17,478	-56%	16%	2%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$66	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$15,122	\$0	\$0	\$0	N/A	N/A	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$67,352	\$39,663	\$46,918	\$57,689	-14%	45%	23%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$200	\$190	\$0	\$124	-38%	-35%	N/A
27010 Student Transportation; Service Area Direction	\$700	\$6,497	\$6,913	\$1,733	148%	-73%	-75%
27100 Student Transportation; Vehicle Operation	\$176,670	\$210,410	\$199,387	\$180,450	2%	-14%	-9%
27200 Student Transportation; Monitoring Services	\$0	\$2,653	\$4,156	\$268	N/A	-90%	-94%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$68,954	\$111,400	\$73,996	\$99,501	44%	-11%	34%
27400 Student Transportation; Purchase of School Buses	\$0	\$0	\$82,757	\$49,000	N/A	N/A	-41%
27900 Student Transportation; Other Student Transportation Services	\$2,631	\$1,320	\$610	\$755	-71%	-43%	24%
27910 Student Transportation; Bus Driver Training	\$0	\$2,171	\$34	\$163	N/A	-92%	380%
31100 Food Services Operations; Service Area Direction	\$60,467	\$68,848	\$79,449	\$82,548	37%	20%	4%
31200 Food Services Operations; Food Preparation and Dispensing	\$93,382	\$897	\$2,349	\$4,012	-96%	347%	71%
31400 Food Services Operations; Food Purchases	\$0	\$104,590	\$83,726	\$84,125	N/A	-20%	0%
31900 Other Food Services	\$286	\$1,028	\$6,910	\$700	145%	-32%	-90%
Overhead and Operational Total	\$971,000	\$1,247,924	\$1,259,598	\$1,328,331	37%	6%	5%
Nonoperational							
33400 Athletic Coaches	\$38,109	\$69,639	\$79,603	\$82,573	117%	19%	4%
33990 Other Community Services; Other	\$496	\$0	\$0	\$0	-100%	N/A	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$20,183	\$660	\$195	\$4,197	-79%	> 500%	> 500%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$29,668	\$12,203	\$41,541	\$0	-100%	-100%	-100%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$23,802	\$36,277	\$2,004	\$3,035	-87%	-92%	51%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$0	\$0	N/A	N/A	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$21,156	\$26,323	\$4,957	\$3,029	-86%	-88%	-39%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$3,260	\$0	\$1,155	\$0	-100%	N/A	-100%
51100 Debt Services; Principal on Debt; Bonds	\$168,403	\$111,302	\$90,000	\$95,000	-44%	-15%	6%
52100 Debt Services; Interest on Debt; Bonds	\$0	\$30,012	\$44,489	\$40,160	N/A	34%	-10%
52200 Debt Services; Interest on Debt; Temporary Loans	\$11,666	\$0	\$0	\$0	-100%	N/A	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$184,600	\$180,000	\$338,350	\$336,850	82%	87%	0%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$185,000	\$18,968	\$25,300	N/A	-86%	33%
59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$1,757	\$2,016	N/A	N/A	15%
Nonoperational Total	\$501,343	\$651,415	\$623,019	\$592,160	18%	-9%	-5%

School Corporation Expenditures by Expenditure Type
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Union School Corporation (6795)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Prorated By Fund							
26491 2007 Account Code - PERF	\$3,074	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$159,829	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$17,193	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$265,427	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$14,955	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$47,922	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$508,399	\$0	\$0	\$0	N/A	N/A	N/A